

Fund Source Report

1039 UA/ICR University of Alaska Indirect Cost Recovery

Year Authorized 1986	Year Repealed	Active? No	Mental Health? No	Duplicated? No	Fund Group Designated General
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No Appropriations during last 10 years

Legal Authority

AS 14.40.170

Source of Revenue

Fund consists of receipts from recovery of indirect costs to the University. These receipts were included in code 1048 beginning in FY04.

Restrictions on Use

The receipts are spent for University expenses as determined by the Board of Regents.

Description and History

Deactivated beginning FY04.

The Office of Management and Budget, in response to a legislative resolution in FY85, changed the way the University and other state agencies reported "program receipts" within the state budget. The FY86 budget preparation procedures required each state agency and the University to give additional detail on all sources of revenue included under the program receipts category (renamed University Receipts) which were categorized as follows in SLA 1986, CH 143, Sec 7 and revised to the current listing in AS 14.40.491:

- 1) Student fees, including tuition
- 2) Receipts from university auxiliary services
- 3) Recovery of indirect costs of university activities
- 4) Receipts from sales and rentals of university property
- 5) Federal receipts
- 6) Gifts, grants and contracts
- 7) Receipts from sales, rentals and the provision of services of educational activities
- 8) Receipts attributable to amounts distributed from university endowments established and managed under AS 14.40.280 and AS 14.40.400.

The law does not require separate reporting for each of these fund sources; beginning in FY04 these receipts are reported as part of University Restricted Receipts (code 1048).